



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, ३ फरवरी, १९९७/१४ मार्च, १९१८

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-२, २७ जनवरी, १९९७

संख्या ई० एक्स० एन०-एफ० (१३) १/९६ (VI).—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, १९६८ (१९६८ का २४) की धारा ४२-ए की उप-धारा (१) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रथम अक्टूबर, १९९२ को प्रकाशित इस विभाग की अधिसूचना

संख्या 1-12/73-ई0 एण्ड0 टी0-III, तारीख 25 सितम्बर, 1992 (जिसे इसमें इसके पश्चात् उक्त अधिसूचना कहा जायेगा) में निम्नलिखित और संशोधन करते हैं, अर्थात् :—

संशोधन

1. उक्त अधिसूचना के पैरा 2 में,—

(क) सब-पैरा (vii) के पश्चात् निम्नलिखित सब-पैरा (vii-a) अन्तःस्थापित किया जायेगा, अर्थात् :—

“(vii-a) ‘Fixed Capital Investment’ means actual investment made on land, building, machinery and plant, by an industrial unit and includes additional Fixed Capital Investment made on these by a unit undergoing expansion, modernisation or diversification;”

(ख) उप-पैरा (x) के स्थान पर निम्नलिखित रखा जाएगा, अर्थात् :—

“(x) ‘large scale industrial unit’ and ‘medium scale industrial unit’ means a unit specified as such by the Central Government and either licensed under the Industrial (Development and Regulation) Act, 1951, if so required, or duly registered with the Director General of Technical Development, Textile Commissioner of the Central Government, Department of Electronics or any other prescribed competent authority :

Provided that such industrial unit employ on regular basis in all categories of posts, atleast 50 persons or 50 % of the employees, in its total man-power, whichever is greater who are *bonafide* residents of Himachal Pradesh.”;

(ग) उप-पैरा (xv) के पश्चात् निम्नलिखित उप-पैरा (xv-a) अन्तःस्थापित किया जाएगा, अर्थात् :—

“(xv-a) ‘prestigious cement industrial unit’ means any new industrial unit manufacturing cement which comes into commercial production on or after 1-10-96 and is registered with the Empowered Committee on or after 1-10-96 having fixed capital investment of atleast Rs. 75 crores and employing on regular basis in all categories of posts, atleast 200 persons or 50 % of employees in its total man-power, whichever is greater, who are *bonafide* residents of Himachal Pradesh, and such industrial unit—

- (i) is based on local raw-materials; or
- (ii) carries out value addition of 50 % or more, or
- (iii) undertakes to export (outside the country) 50 % or more of its produce, or
- (iv) deserves to be considered as prestigious cement industrial unit in the opinion of the Empowered Committee.

2. उक्त अधिसूचना के पैरा 4 में, टेबल के उप-पैरा (2) में,—

(क) शब्दों और चिन्ह “In case of prestigious industrial units” का लोप किया जायेगा; और

(ख) इसके अन्त में निम्नलिखित जोड़ा जाएगा :—

In case of ‘prestigious cement industrial units’ (after exhausting exemption from payment of sales tax under the Act for 5 years) :

Ending year I	Nil (No payment)
Ending year II	Nil (No payment)
Ending year III	Payment of full amount of deferred sales tax pertaining to the First Year.

Ending year IV	Payment of full amount of deferred sales tax pertaining to the Second Year.
Ending year V	Payment of full amount of deferred sales tax pertaining to the Third Year.
Ending year VI	Payment of full amount of deferred sales tax pertaining to the Fourth Year.
Ending year VII	Payment of full amount of deferred sales tax pertaining to the Fifth Year.
Ending year VIII	Payment of full amount of deferred sales tax pertaining to the Sixth Year.
Ending year IX	Payment of full amount of deferred sales tax pertaining to the Seventh Year."

3. उक्त अधिसूचना के अनेक्सचर-II में—

- (क) स्तम्भ 1 में कैटेगरी "ए" के विरुद्ध आए स्तम्भ 2 में वर्णित सिरमौर डिसट्रिक्ट और शिमला डिसट्रिक्ट के विरुद्ध स्तम्भ 3 में "संगराह ब्लॉक" और "कुमारसैन ब्लॉक" के पश्चात् क्रमशः "राजगढ़ ब्लॉक" और "बसन्तपुर ब्लॉक" जोड़ा जाएगा ;
- (ख) स्तम्भ 1 में कैटेगरी "बी" के विरुद्ध आए स्तम्भ 2 में वर्णित कांगड़ा डिसट्रिक्ट के विरुद्ध स्तम्भ 3 में "पंचखो ब्लॉक" के पश्चात् "फतेहपुर ब्लॉक" जोड़ा जाएगा ; और
- (ग) स्तम्भ 1 में कैटेगरी "बी" के विरुद्ध आए स्तम्भ 2 में वर्णित शिमला डिसट्रिक्ट के विरुद्ध स्तम्भ 3 में शब्दों और चिन्ह "कमुस्पटी-मुन्ती ब्लॉक", के स्थान पर "कमुस्पटी ब्लॉक" शब्द प्रतिस्थापित किए जाएंगे ।

4. उक्त अधिसूचना से संलग्न अनेक्सचर-II के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा :—

"ANNEXURE-II

(See para 2 (xi))

List of units not eligible for sales tax incentives :

1. Flour Mills.
2. Cotton Ginning.
3. Rice Mill, Pulse Mill, Cereal Mill and Spice Mill.
4. Rice sheller.
5. All units producing goods based on raw material such as Khair, resin and cedar wood/stumps and production of firewood and charcoal.
6. Pesticides Formulations.
7. Stainless steel wire in thicker gauges (upto 20 gauge).
8. Recovery of zinc metal from zinc ash, pross, waste, etc.
9. Re-rolling of steel including stainless steel.
10. Ammonium Nitrate from calcium-ammonium nitrate (Fertilizer grade).
11. Wire drawing of steel and items require wire rods as an essential raw material (upto 24 guage).
12. Wires and cables aluminium.
13. Bright bars.
14. Zinc Oxide.

15. Thinner and French Polish.
16. Manufacture of vanaspati ghee, refining of crude oil.
17. All limestone based products including cement.
18. Printing press.
19. Heat treatment and electroplating.
20. Mini-steel plants and induction furnaces manufacturing steel alloy ingots, billets except induction furnaces engaged in the manufacturing of steel and alloy steel castings.
21. Polishing and Grinding units.
22. Breweries, Distilleries, non fruit, based wineries and Bottling Plants (both for Country Liquor and Indian made Foreign Liquor).
23. Mining, quarrying industry including stone crushers.
24. Jobbing units except textile, dyeing, finishing and printing industry.
25. Electronic Assembly units, namely:—
 - (i) T. V. assembly units;
 - (ii) Radio Assembly units;
 - (iii) V. C. R./ V.C.P. assembly units; and
 - (iv) Other units where value addition in assembling is 14% or less than 14%.
26. Non-power operated acid slurry detergent formulations.
27. Conduit pipes and manually welded furniture (except E. R. W. seamless pipes)".

आदेश द्वारा,

एस० एस० परमार,
वित्तायुक्त एवं सचिव ।

[Authoritative English text of this Department Notification No. EXN-F (13) 1/96(vi), dated 27-1-97 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 27th January, 1997

No. EXN-F (13) 1/96 (vi).—In exercise of the powers conferred by sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following further amendments in this Department Notification No. 1-12/73-E&T-III, dated the 25th September, 1992 published in Rajpatra Himachal Pradesh (Extra ordinary) on 1st October, 1992 (hereinafter called the 'said notification'), namely:—

AMENDMENT

In para 2 of the said notification—

(a) after sub-para (vii), the following sub-para (vii-a) shall be inserted, namely:—

“(vii-a) ‘Fixed Capital Investment’ means actual investment made on land, building, machinery and plant, by an industrial unit and includes additional Fixed Capital Investment made on these by a unit undergoing expansion, modernisation or diversification;

(b) for the sub-para (x), the following shall be substituted, namely:—

“(x) ‘large scale industrial unit’ and ‘medium scale industrial unit’ means a unit specified as such by the Central Government and either licensed under the Industrial (Development and Regulation) Act, 1951, if so required, or duly registered with the Director General of Technical Development, Textile Commissioner of the Central Government, Department of Electronics or any other prescribed competent authority :

Provided that such industrial unit employ, on regular basis in all categories of posts, atleast 50 persons or 50% of the employees, in its total man-power, whichever is greater who are *bonafide* residents of Himachal Pradesh;”

(c) after sub-para (xv), the following sub-para (xv-a) shall be inserted, namely:—

“(xv-a) ‘prestigious cement industrial unit’ means any new industrial unit manufacturing cement which comes into commercial production on or after 1-10-96 and is registered with the Empowered Committee on or after 1-10-96 having a fixed capital investment of atleast Rs. 75 crores and employing on regular basis in all categories of posts, atleast 200 persons or 50% of employees in its total man-power whichever is greater, who are *bonafide* residents of Himachal Pradesh, and such industrial unit:—

(i) is based on local raw-materials, or

(ii) carries out value addition of 50% or more, or

(iii) undertakes to export (outside the country) 50% or more of its produce, or

(vi) deserves to be considered as prestigious cement industrial unit in the opinion of the Empowered Committee.

2. In para 4 of the said notification, in sub-para (2) on the table—

(a) the words and sign “In case of prestigious industrial unit” shall be omitted; and

(b) at its end, the following shall be added, namely:—

“In case of ‘prestigious cement industrial units’ (after exhausting exemption from payment of sales tax under the Act for 5 year) :

Ending year I	Nil (No payment)
Ending year II	Nil (No payment)
Ending year III	Payment of full amount of deferred sales tax pertaining to the First year.
Ending year IV	Payment of full amount of deferred sales tax pertaining to the Second year.
Ending year V	Payment of full amount of deferred sales tax pertaining to the Third year.
Ending year VI	Payment of full amount of deferred sales tax pertaining to the Fourth year.

Ending year VII	Payment of full amount of deferred sales tax pertaining to the Fifth year.
Ending year VIII	Payment of full amount of deferred sales tax pertaining to the Sixth year.
Ending year IX	Payment of full amount of deferred sales tax pertaining to the Seventh year".

3. In Annexure-I of the said notification:

- (a) In column No. 3, against Sirmaur District and Shimla District, mentioned in column No. 2, appearing against category 'A' in column No. 1, after "Sangrah block" and "Kumarsain block", "Rajgarh block" and "Basantpur block" shall respectively be added;
- (b) In column No. 3, against Kangra District, mentioned in column No. 2, appearing against category B in column No. 1, after "Panchrukhi block", "Fatehpur block", shall be added; and
- (c) In column No. 3, against Shimla District, mentioned in column No. 2, appearing against category 'B' in column No. 1, for the words and sign "Kasumpti-Sunni block", the words "Kasumpti block" shall be substituted.

4. For the Annexure-II appended to the said notification, the following shall be substituted, namely:—

"ANNEXURE-II"

[See para 2 (xi)]

List of units not eligible for sales tax incentives :

1. Flour Mills.
2. Cotton ginning.
3. Rice Mill, Pulse Mill, Cereal Mill and Spice Mill.
4. Rice sheller.
5. All units producing goods based on raw material such as Khair, resin and cedar wood/stumps and production of firewood and charcoal.
6. Pesticides Formulations.
7. Stainless steel wire in thicker gauges (upto 20 gauge).
8. Recovery of zinc metal from zinc ash, pross, waste, etc.
9. Re-rolling of steel including stainless steel.
10. Ammonium Nitrate from calcium ammonium nitrate (Fertilizer grade).
11. Wire drawing of steel and items requiring wire rods as an essential raw material (upto 24 gauge).
12. Wires and cables aluminium.
13. Bright bars.
14. Zinc Oxide.
15. Thinner and French Polish.
16. Manufacture of vanaspati ghee, refining of crude oil.
17. All limestone based products, including cement.
18. Printing Press.
19. Heat treatment and electroplating.
20. Mini-steel Plants and induction furnaces manufacturing steel alloy ingots, billets, except induction furnaces engaged in the manufacture of steel alloy and steel castings.
21. Polishing & Grinding units.

22. Breweries, Distilleries, non-fruit based wineries and Bottling Plants (both for Country Liquor and Indian Made Foreign Liquor).
23. Mining, quarrying industry including stone crushers.
24. Jobbing units except textile-dyeing, finishing and printing industry.
25. Electronic Assembly units, namely:—
 - (i) T. V. Assembly units,
 - (ii) Radio Assembly units,
 - (iii) V. C. R. /V. C. P. Assembly units, and
 - (iv) Other units where value addition in assembling is 14% or less than 14%.
26. Non power operated acid slurry detergent formulations.
27. Conduit pipes and manually welded furnitures (except E. R. W. seamless pipes)".

By order,

S. S. PARMAR,
Financial Commissioner-cum-Secretary.

